

Financial Performance Report Fiscal Year 2016

As of March 31, 2016



**Finance Branch
Office of the City Comptroller**

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 9 (as of March 31, 2016).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2016, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **unaudited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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General Fund Summary
As of Period 9, Ended March 31, 2016 (75% of Year Completed)
(Unaudited)

	FY16 Adopted Budget	FY16 Current Budget	FY16 Year-to-Date Actuals	FY16 % of Current Budget	FY15 Year-to-Date Actuals	Actuals FY16/FY15 Change	FY16/FY15 % Change
Revenue							
Property Taxes	\$ 470,068,579	\$ 470,068,579	\$ 268,783,187	57.2%	\$ 262,504,874	\$ 6,278,313	2.4%
Sales Taxes	285,770,943	285,770,943	130,076,647	45.5%	148,253,107	(18,176,460)	-12.3%
Transient Occupancy Taxes	102,163,864	102,163,864	69,407,893	67.9%	62,603,637	6,804,256	10.9%
Property Transfer Taxes	8,371,562	8,371,562	5,701,424	68.1%	4,612,572	1,088,852	23.6%
Licenses & Permits	24,095,425	24,095,425	19,222,949	79.8%	19,589,951	(367,002)	-1.9%
Fines & Forfeitures	29,684,478	29,684,478	19,551,367	65.9%	19,762,226	(210,859)	-1.1%
Interest & Dividends	462,262	462,262	283,152	61.3%	135,473	147,679	109.0%
Franchises & Other Local Taxes	80,769,945	80,769,945	42,479,968	52.6%	43,555,399	(1,075,431)	-2.5%
Rents & Concessions	45,775,617	45,775,617	36,314,056	79.3%	34,633,395	1,680,661	4.9%
Revenues from Other Agencies	6,873,792	6,873,792	5,721,468	83.2%	8,705,067	(2,983,599)	-34.3%
Charges for Current Services	129,568,466	126,942,634	77,950,648	61.4%	77,093,642	857,006	1.1%
Other Revenue	4,640,002	7,940,002	5,899,311	74.3%	3,399,693	2,499,618	73.5%
Transfers	93,632,574	96,265,026	28,689,930	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,285,184,129	\$ 710,082,000	55.3%	\$ 710,182,182	\$ (100,182)	0.0%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,443,227	\$ 386,828,045	74.0%	\$ 373,903,187	\$ 12,924,858	3.5%
Total PE	522,410,987	522,443,227	386,828,045	74.0%	373,903,187	12,924,858	3.5%
Fringe Benefits	356,276,518	356,276,518	261,633,129	73.4%	255,571,927	6,061,202	2.4%
Supplies	28,678,923	30,088,039	22,249,837	73.9%	20,465,688	1,784,149	8.7%
Contracts	220,344,656	219,828,657	151,068,317	68.7%	120,048,120	31,020,197	25.8%
Information Technology	26,840,832	27,713,114	12,818,561	46.3%	16,182,856	(3,364,295)	-20.8%
Energy & Utilities	47,096,343	44,220,023	26,295,447	59.5%	30,362,905	(4,067,458)	-13.4%
Capital Expenditure	5,817,232	4,185,035	986,159	23.6%	717,267	268,892	37.5%
Debt	3,676,997	3,676,997	2,978,453	81.0%	2,476,487	501,966	20.3%
Other Expenditures	5,596,188	5,551,193	2,725,074	49.1%	4,053,700	(1,328,626)	-32.8%
Transfers	71,300,353	77,362,846	63,297,187	81.8%	51,978,330	11,318,857	21.8%
Total NPE	765,628,042	768,902,422	544,052,164	70.8%	501,857,280	42,194,884	8.4%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,291,345,649	\$ 930,880,209	72.1%	\$ 875,760,467	\$ 55,119,742	6.3%
General Fund Encumbrances			66,936,842		49,689,559	17,247,283	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (287,735,051)		\$ (215,267,844)	\$ (72,467,207)	

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Property Taxes	\$ 268,783,187	\$ 470,068,579	57.2%	\$ 262,504,874	\$ 6,278,313	2.4%
Sales Taxes	130,076,647	285,770,943	45.5%	148,253,107	(18,176,460)	-12.3%
Transient Occupancy Taxes	69,407,893	102,163,864	67.9%	62,603,637	6,804,256	10.9%
Property Transfer Taxes	5,701,424	8,371,562	68.1%	4,612,572	1,088,852	23.6%
Licenses & Permits						
Business Taxes	5,595,904	7,577,368	73.9%	5,731,126	(135,222)	-2.4%
Rental Unit Taxes	6,367,777	7,271,794	87.6%	6,446,655	(78,878)	-1.2%
Alarm Permit Fees	1,978,522	2,876,016	68.8%	2,127,110	(148,588)	-7.0%
Application Fees	1,917,023	2,310,000	83.0%	1,982,539	(65,516)	-3.3%
Other Licenses & Permits	3,363,723	4,060,247	82.8%	3,302,521	61,202	1.9%
Total Licenses & Permits	19,222,949	24,095,425	79.8%	19,589,951	(367,002)	-1.9%
Fines & Forfeitures						
Parking Citations	13,794,210	19,899,278	69.3%	13,342,042	452,168	3.4%
Municipal Court	3,347,996	6,157,700	54.4%	3,659,715	(311,719)	-8.5%
Other Fines & Forfeitures	2,409,161	3,627,500	66.4%	2,760,469	(351,308)	-12.7%
Total Fines & Forfeitures	19,551,367	29,684,478	65.9%	19,762,226	(210,859)	-1.1%
Interest & Dividends	283,152	462,262	61.3%	135,473	147,679	109.0%
Franchises						
SDG&E	24,290,934	48,453,842	50.1%	25,252,208	(961,274)	-3.8%
CATV	9,172,962	18,640,103	49.2%	9,469,907	(296,945)	-3.1%
Refuse Collection	5,384,393	9,600,000	56.1%	5,196,032	188,361	3.6%
Other Franchises	3,631,679	4,076,000	89.1%	3,637,252	(5,573)	-0.2%
Total Franchises	42,479,968	80,769,945	52.6%	43,555,399	(1,075,431)	-2.5%
Rents & Concessions						
Mission Bay	19,600,419	28,657,723	68.4%	19,439,841	160,578	0.8%
Pueblo Lands	4,156,675	5,530,383	75.2%	4,240,633	(83,958)	-2.0%
Other Rents and Concessions	12,556,962	11,587,511	108.4%	10,952,921	1,604,041	14.6%
Total Rents & Concessions	36,314,056	45,775,617	79.3%	34,633,395	1,680,661	4.9%
Revenue from Other Agencies	5,721,468	6,873,792	83.2%	8,705,067	(2,983,599)	-34.3%
Charges for Current Services	77,950,648	126,942,634	61.4%	77,093,642	857,006	1.1%
Other Revenue	5,899,311	7,940,002	74.3%	3,399,693	2,499,618	73.5%
Transfers	28,689,930	96,265,026	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 710,082,000	\$ 1,285,184,129	55.3%	\$ 710,182,182	\$ (100,182)	0.0%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Mayor						
Office of the Mayor	\$ 3,157,751	\$ 4,305,649	73.3%	\$ 3,032,233	\$ 125,518	4.1%
Performance & Analytics	1,286,903	1,968,094	65.4%	907,526	379,377	41.8%
Chief Operating Officer						
Office of Chief Operating Officer	756,963	1,043,163	72.6%	690,633	66,330	9.6%
Communications	2,520,730	3,563,052	70.7%	808,032	1,712,698	212.0%
Public Safety						
Fire-Rescue	172,283,924	229,277,249	75.1%	167,451,436	4,832,488	2.9%
Police	321,230,850	435,559,891	73.8%	312,458,234	8,772,616	2.8%
Office of Homeland Security	1,594,987	2,333,408	68.4%	1,559,068	35,919	2.3%
Office of the Chief Financial Officer						
City Comptroller	8,351,217	11,111,938	75.2%	8,161,151	190,066	2.3%
City Treasurer	10,526,290	16,259,232	64.7%	10,431,489	94,801	0.9%
Citywide Program Expenditures	66,918,958	95,409,808	70.1%	61,858,921	5,060,037	8.2%
Debt Management	1,852,579	2,758,828	67.2%	1,871,924	(19,345)	-1.0%
Financial Management	2,889,772	4,394,566	65.8%	2,956,217	(66,445)	-2.2%
Office of the Chief Financial Officer	372,239	580,839	64.1%	372,477	(238)	-0.1%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,269,562	1,805,645	70.3%	784,131	485,431	61.9%
Infrastructure & Public Works						
Environmental Services	25,469,055	36,634,631	69.5%	24,391,935	1,077,120	4.4%
Public Utilities	1,587,693	2,549,736	62.3%	1,650,382	(62,689)	-3.8%
Public Works	507,875	1,105,896	45.9%	852,956	(345,081)	-40.5%
Public Works - Contracting	1,402,984	2,158,822	65.0%	1,441,279	(38,295)	-2.7%
Public Works - General Services	19,813,405	26,507,783	74.7%	12,972,496	6,840,909	52.7%
Transportation & Storm Water	92,074,389	130,662,333	70.5%	70,317,290	21,757,099	30.9%
Internal Operations						
Internal Operations	297,488	396,361	75.1%	296,941	547	0.2%
Department of Information Technology	18,642	500,000	3.7%	47,861	(29,219)	-61.0%
Human Resources	2,344,895	3,268,272	71.7%	2,315,503	29,392	1.3%
Purchasing & Contracting	3,985,652	7,612,535	52.4%	3,881,507	104,145	2.7%
Real Estate Assets	3,522,649	6,181,599	57.0%	3,080,111	442,538	14.4%

Schedule 2 (cont.)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Neighborhood Services						
Neighborhood Services	671,069	857,024	78.3%	586,428	84,641	14.4%
Development Services	4,593,182	6,991,059	65.7%	4,867,451	(274,269)	-5.6%
Planning	6,756,374	10,323,118	65.4%	5,557,573	1,198,801	21.6%
Economic Development	7,285,250	13,823,681	52.7%	8,469,868	(1,184,618)	-14.0%
Library	34,908,077	49,340,258	70.7%	34,135,620	772,457	2.3%
Park & Recreation	73,245,917	103,165,659	71.0%	71,755,375	1,490,542	2.1%
Non-Mayoral						
City Attorney	35,009,610	46,709,688	75.0%	34,026,979	982,631	2.9%
City Auditor	2,427,708	3,717,660	65.3%	2,243,138	184,570	8.2%
City Clerk	3,818,413	5,397,361	70.7%	3,847,412	(28,999)	-0.8%
Council Administration	1,575,280	2,059,166	76.5%	1,342,690	232,590	17.3%
City Council - District 1	750,922	1,140,665	65.8%	675,067	75,855	11.2%
City Council - District 2	734,264	1,158,900	63.4%	953,872	(219,608)	-23.0%
City Council - District 3	858,828	1,277,780	67.2%	881,405	(22,577)	-2.6%
City Council - District 4	638,015	1,099,734	58.0%	742,628	(104,613)	-14.1%
City Council - District 5	718,561	1,263,804	56.9%	768,521	(49,960)	-6.5%
City Council - District 6	698,546	1,210,943	57.7%	642,386	56,160	8.7%
City Council - District 7	753,595	1,201,922	62.7%	790,847	(37,252)	-4.7%
City Council - District 8	760,532	1,182,935	64.3%	794,894	(34,362)	-4.3%
City Council - District 9	756,610	1,159,873	65.2%	741,065	15,545	2.1%
Ethics Commission	822,729	1,047,777	78.5%	682,903	139,826	20.5%
Office of the IBA	1,350,940	1,833,176	73.7%	1,322,661	28,279	2.1%
Personnel	5,708,335	7,434,136	76.8%	5,339,951	368,384	6.9%
Total General Fund Expenditures¹	\$ 930,880,209	\$ 1,291,345,649	72.1%	\$ 875,760,467	\$ 55,119,742	6.3%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget		Expenditure		
Citywide Program Expenditures						
Animal Services	\$ 6,782,544	\$ 8,956,214	75.7%	-	\$ 6,782,544	100.0%
Assessments To Public Property	155,348	732,096	21.2%	577,336	(421,988)	-73.1%
Business Cooperation Program	-	-	0.0%	13,108	(13,108)	-100.0%
Citywide Elections	18,826	4,173,583	0.5%	124,481	(105,655)	-84.9%
Corporate Master Leases Rent	8,671,620	10,440,662	83.1%	5,424,649	3,246,971	59.9%
Deferred Capital Debt Service	15,248,736	20,973,772	72.7%	11,992,062	3,256,674	27.2%
Engineering and Capital Projects	79,521	250,000	31.8%	387,136	(307,615)	-79.5%
Insurance	1,492,804	2,382,768	62.6%	1,631,509	(138,705)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	687,472	735,000	93.5%	721,418	(33,946)	-4.7%
Preservation of Benefits	54,044	1,500,000	3.6%	1,000,000	(945,956)	-94.6%
Property Tax Administration	232,472	4,209,630	5.5%	226,019	6,453	2.9%
Public Liability Claims Xfer-Claims Fund	21,700,000	18,600,000	116.7%	14,506,208	7,193,792	49.6%
Public Liab Claims Xfer-Reserves	5,800,000	5,800,000	0.0%	12,800,000	(7,000,000)	-54.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,340,271	2,981,255	45.0%	906,874	433,397	47.8%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	1,265,000	1,265,000	100.0%	250,000	1,015,000	406.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	208,500	459,179	45.4%	139,000	69,500	50.0%
Total Citywide Program Expenditures	\$ 66,918,958	\$ 95,409,808	70.1%	\$ 61,858,921	\$ 5,060,037	8.2%

Council Districts Expenditure Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16		FY16	FY16		FY15		
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	FY16/FY15	FY16/FY15
	Expenditure	Budget	Budget	Change	Consumed	Expenditure	Change	% Change
Council District 1	\$ 734,779	\$ 1,065,841	\$ 1,065,841	\$ -	68.9%	\$ 675,043	\$ 59,736	8.8%
District 1 CPPS	16,143	78,653	74,824	(3,829)	20.5%	24	16,119	67162.5%
Total Council District 1	750,922	1,144,494	1,140,665	(3,829)	65.8%	675,067	75,855	11.2%
Council District 2	742,591	1,096,968	1,096,802	(166)	67.7%	878,340	(135,749)	-15.5%
District 2 CPPS	(8,327)	90,149	62,098	(28,051)	-9.2%	75,532	(83,859)	-111.0%
Total Council District 2	734,264	1,187,117	1,158,900	(28,217)	63.4%	953,872	(219,608)	-23.0%
Council District 3	862,277	1,226,435	1,226,435	-	70.3%	876,735	(14,458)	-1.6%
District 3 CPPS	(3,449)	76,851	51,345	(25,506)	-4.5%	4,670	(8,119)	-173.9%
Total Council District 3	858,828	1,303,286	1,277,780	(25,506)	67.2%	881,405	(22,577)	-2.6%
Council District 4	636,654	1,065,776	1,065,776	-	59.7%	744,773	(108,119)	-14.5%
District 4 CPPS	1,361	63,581	33,958	(29,623)	2.1%	(2,145)	3,506	-163.4%
Total Council District 4	638,015	1,129,357	1,099,734	(29,623)	58.0%	742,628	(104,613)	-14.1%
Council District 5	712,359	1,065,628	1,065,628	-	66.8%	639,363	72,996	11.4%
District 5 CPPS	6,202	202,276	198,176	(4,100)	3.1%	129,158	(122,956)	-95.2%
Total Council District 5	718,561	1,267,904	1,263,804	(4,100)	56.9%	768,521	(49,960)	-6.5%
Council District 6	692,586	1,065,761	1,065,761	-	65.0%	647,642	44,944	6.9%
District 6 CPPS	5,960	196,954	145,182	(51,772)	3.0%	(5,256)	11,216	-213.4%
Total Council District 6	698,546	1,262,715	1,210,943	(51,772)	57.7%	642,386	56,160	8.7%
Council District 7	753,595	1,131,197	1,131,197	-	66.6%	793,347	(39,752)	-5.0%
District 7 CPPS	-	90,725	70,725	(20,000)	-	(2,500)	2,500	-100.0%
Total Council District 7	753,595	1,221,922	1,201,922	(20,000)	62.7%	790,847	(37,252)	-4.7%
Council District 8	766,120	1,117,617	1,117,617	-	68.5%	796,107	(29,987)	-3.8%
District 8 CPPS	(5,588)	67,391	65,318	(2,073)	-8.3%	(1,213)	(4,375)	360.7%
Total Council District 8	760,532	1,185,008	1,182,935	(2,073)	64.3%	794,894	(34,362)	-4.3%
Council District 9	735,084	1,065,774	1,065,774	-	69.0%	704,277	30,807	4.4%
District 9 CPPS	21,526	108,720	94,099	(14,621)	19.8%	36,788	(15,262)	-41.5%
Total Council District 9	756,610	1,174,494	1,159,873	(14,621)	65.2%	741,065	15,545	2.1%
Total Council Districts	\$ 6,669,873	\$ 10,876,297	\$ 10,696,556	\$ (179,741)	61.3%	\$ 6,990,685	\$ (320,812)	-4.6%

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 3,417,505	\$ 4,881,882	70.0%	\$ 3,340,317	\$ 77,188	2.3%
Automated Refuse Container Fund	768,886	1,000,000	76.9%	601,091	167,795	27.9%
Central Stores Internal Service Fund	7,025,093	13,307,156	52.8%	7,914,244	(889,151)	-11.2%
Concourse and Parking Garages Operating Fund	3,306,230	3,774,659	87.6%	2,431,137	875,093	36.0%
Convention Center Complex Funds	13,230,794	13,207,993	100.2%	13,782,679	(551,885)	-4.0%
Development Services Fund	44,652,266	52,063,381	85.8%	40,584,426	4,067,840	10.0%
Energy Conservation Program Fund	2,060,462	2,252,875	91.5%	2,371,757	(311,295)	-13.1%
Engineering and Capital Projects	50,325,347	75,734,886	66.4%	44,954,669	5,370,678	11.9%
Environmental Growth Fund 1/3	2,716,934	5,392,760	50.4%	2,819,365	(102,431)	-3.6%
Environmental Growth Fund 2/3	5,421,476	10,792,521	50.2%	5,628,172	(206,696)	-3.7%
Facilities Financing Fund	1,578,781	2,185,240	72.2%	1,239,378	339,403	27.4%
Fire/Emergency Medical Services Fund	9,285,105	11,572,242	80.2%	8,540,442	744,663	8.7%
Fire and Lifeguard Facilities Fund	1,381,634	1,380,370	100.1%	1,381,213	421	0.0%
Fleet Services Funds	55,850,740	73,492,639	76.0%	53,364,234	2,486,506	4.7%
Gas Tax Fund	14,394,608	22,804,978	63.1%	16,012,553	(1,617,945)	-10.1%
GIS Fund	1,550,415	1,743,644	88.9%	1,677,219	(126,804)	-7.6%
Golf Course Fund	13,814,074	18,260,747	75.6%	14,462,897	(648,823)	-4.5%
Information Technology Fund	12,718,581	12,723,508	100.0%	8,682,830	4,035,751	46.5%
Junior Lifeguard Program Fund	587,232	595,591	98.6%	504,831	82,401	16.3%
Los Penasquitos Canyon Preserve Fund	144,250	186,000	77.6%	29,244	115,006	393.3%
Maintenance Assessment District (MAD) Funds	16,879,385	23,092,894	73.1%	17,771,478	(892,093)	-5.0%
Mission Bay/Balboa Park Improvement Fund	1,419,855	2,125,000	66.8%	1,309,607	110,248	8.4%
Mission Bay Improvement Fund	75,235	6,157,723	1.2%	38,631	36,604	94.8%
New Convention Facility Fund	3,402,611	3,405,000	99.9%	3,399,910	2,701	0.1%
OneSD Support Fund	26,615,555	26,525,692	100.3%	19,932,319	6,683,236	33.5%
Parking Meter Operations	8,023,239	10,197,852	78.7%	7,146,557	876,682	12.3%
PETCO Park Fund	16,063,014	15,207,773	105.6%	15,558,485	504,529	3.2%
Prop 42 Replacement - Transportation Relief Fund	4,950,926	6,233,477	79.4%	9,723,364	(4,772,438)	-49.1%
Public Art Fund	222,365	154,643	143.8%	44,018	(217,816)	-49.5%
Public Safety Needs & Debt Service Fund	6,015,016	9,159,111	65.7%	6,076,228	(61,212)	-1.0%
Publishing Services Internal Fund	2,386,616	3,221,261	74.1%	2,537,456	(150,840)	-5.9%
QUALCOMM Stadium Operating Fund	14,762,369	17,957,446	82.2%	12,878,581	1,883,788	14.6%

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	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 13,662,774	\$ 20,637,651	66.2%	\$ 13,289,569	\$ 373,205	2.8%
Refuse Disposal Funds	24,078,610	30,638,650	78.6%	22,015,276	2,063,334	9.4%
Regional Park Improvements Fund	39,465	2,500,000	1.6%	29,215	10,250	35.1%
Risk Management Fund ¹	7,918,538	10,558,878	75.0%	943,665	6,974,873	739.1%
Seized and Forfeited Assets Funds	1,589,814	1,200,000	132.5%	305,518	1,284,296	420.4%
Solid Waste Local Enforcement Agency Fund	576,596	786,417	73.3%	593,714	(17,118)	-2.9%
State COPS ²	6,183,565	4,609,706	134.1%	-	6,183,565	100.0%
Storm Drain Fund	3,598,581	5,700,000	63.1%	3,873,489	(274,908)	-7.1%
Transient Occupancy Tax Fund	62,291,692	92,951,240	67.0%	56,291,323	6,000,369	10.7%
TransNet Extension Funds	42,148,268	32,007,000	131.7%	15,696,529	26,451,740	168.5%
Trolley Extension Reserve Fund	253,974	1,071,728	23.7%	254,058	(84)	0.0%
Underground Surcharge Fund	34,674,662	63,388,541	54.7%	34,828,354	(153,692)	-0.4%
Wastewater Department Funds	269,494,196	403,337,222	66.8%	278,303,012	(8,808,816)	-3.2%
Water Department Funds	284,417,576	501,763,491	56.7%	316,055,073	(31,637,497)	-10.0%
Wireless Communication Technology Fund	6,457,951	6,622,249	97.5%	8,236,767	(1,778,816)	-21.6%
Zoological Exhibits Maintenance Fund	7,097,095	11,777,761	60.3%	6,782,748	314,347	4.6%

¹ Contributions collected during the year are being transferred to the fund monthly in Fiscal Year 2016. In Fiscal Year 2015, the transfer was only made at year end.

² New fund in Fiscal Year 2016.

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2016 (75% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures	Budget		Expenditures		
Airports Fund	\$ 2,741,564	\$ 5,301,907	51.7%	\$ 2,227,443	\$ 514,121	23.1%
Automated Refuse Container Fund	649,469	1,100,000	59.0%	464,697	184,772	39.8%
Central Stores Internal Service Fund	6,718,527	13,307,156	50.5%	7,631,527	(913,000)	-12.0%
Concourse and Parking Garages Operating Fund	1,323,093	4,439,017	29.8%	1,139,075	184,018	16.2%
Convention Center Complex Funds	12,963,451	13,803,450	93.9%	13,125,927	(162,475)	-1.2%
Development Services Fund	41,208,132	55,309,067	74.5%	38,265,908	2,942,224	7.7%
Energy Conservation Program Fund	1,691,640	2,622,983	64.5%	1,832,708	(141,068)	-7.7%
Engineering and Capital Projects	49,693,326	75,734,886	65.6%	46,948,415	2,744,911	5.8%
Environmental Growth Fund 1/3	1,857,444	3,942,458	47.1%	2,088,464	(231,020)	-11.1%
Environmental Growth Fund 2/3	-	10,456,488	0.0%	3,413	(3,413)	-100.0%
Facilities Financing Fund	1,573,441	2,185,240	72.0%	1,313,978	259,463	19.7%
Fire/Emergency Medical Services Fund	5,935,584	11,840,947	50.1%	6,218,334	(282,750)	-4.5%
Fire and Lifeguard Facilities Fund	690,253	1,426,582	48.4%	1,386,526	(696,273)	-50.2%
Fleet Services Funds	60,869,327	153,180,654	39.7%	44,766,159	16,103,169	36.0%
Gas Tax Fund	16,161,398	27,466,639	58.8%	15,517,480	643,918	4.1%
GIS Fund	1,554,212	2,062,574	75.4%	1,603,934	(49,722)	-3.1%
Golf Course Fund	12,013,403	16,802,439	71.5%	12,677,828	(664,425)	-5.2%
Information Technology Fund	7,747,825	13,363,897	58.0%	5,893,796	1,854,029	31.5%
Junior Lifeguard Program Fund	456,301	595,591	76.6%	436,531	19,770	4.5%
Los Penasquitos Canyon Preserve Fund	168,338	226,846	74.2%	169,192	(854)	-0.5%
Maintenance Assessment District (MAD) Funds	14,777,630	36,001,704	41.0%	15,924,422	(1,146,792)	-7.2%
Mission Bay/ Balboa Park Improvement Fund	1,720,721	2,128,526	80.8%	1,876,957	(156,236)	-8.3%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	13,374,791	25,441,074	52.6%	11,641,167	1,733,624	14.9%
Parking Meter Operations	2,429,878	10,197,852	23.8%	1,729,505	700,373	40.5%
PETCO Park Fund	16,419,389	16,353,469	100.4%	15,848,033	571,356	3.6%
Police Decentralization Fund	2,458,813	2,458,813	100.0%	2,500,847	(42,034)	-1.7%
Prop 42 Replacement - Transportation Relief Fund	6,701,296	26,595,287	25.2%	4,035,438	2,665,858	66.1%
Public Art Fund	60,490	342,034	17.7%	72,457	(11,967)	-16.5%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	2,378,940	3,666,496	64.9%	2,453,938	(74,998)	-3.1%
QUALCOMM Stadium Operating Fund	14,625,212	19,347,918	75.6%	12,584,333	2,040,879	16.2%

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	FY16 Year-to-Date Expenditures	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 14,556,747	\$ 22,874,778	63.6%	\$ 13,673,098	\$ 883,649	6.5%
Refuse Disposal Funds	21,676,501	32,253,513	67.2%	21,305,403	371,098	1.7%
Risk Management Fund	6,664,240	10,558,878	63.1%	7,237,244	(573,004)	-7.9%
Seized and Forfeited Assets Funds	692,036	1,809,671	38.2%	877,056	(185,020)	-21.1%
Solid Waste Local Enforcement Agency Fund	500,988	766,313	65.4%	557,465	(56,477)	-10.1%
State COPS ¹	3,983,511	4,609,706	86.4%	-	3,983,511	100.0%
Storm Drain Fund	4,268,125	5,700,000	74.9%	4,271,112	(2,987)	-0.1%
Transient Occupancy Tax Fund	45,963,425	97,443,953	47.2%	46,350,651	(387,226)	-0.8%
TransNet Extension Funds	9,943,755	13,177,479	75.5%	8,516,896	1,426,859	16.8%
Trolley Extension Reserve Fund	909,855	1,089,225	83.5%	1,062,443	(152,588)	-14.4%
Underground Surcharge Fund	17,538,015	58,388,541	30.0%	22,611,322	(5,073,307)	-22.4%
Wastewater Department Funds	168,658,111	366,869,239	46.0%	177,342,642	(8,684,531)	-4.9%
Water Department Funds	285,940,601	505,811,690	56.5%	299,815,437	(13,874,836)	-4.6%
Wireless Communication Technology Fund	5,706,053	8,149,464	70.0%	5,909,568	(203,515)	-3.4%
Zoological Exhibits Maintenance Fund	5,085,762	11,777,761	43.2%	4,801,890	283,872	5.9%

¹ New fund in Fiscal Year 2016.